

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES' OBJECTION TO DEBTOR'S AMENDED CHAPTER 11
PLAN/MODIFIED SECOND AMENDED CHAPTER 11 PLAN PROPOSED BY DR.
KIRAN C. PATEL AND PITTSBURGH GRAND LLC DATED APRIL 6, 2011

AND NOW, comes the United States of America, by its attorneys, David J. Hickton, United States Attorney for the Western District of Pennsylvania, and Lisa DiCerbo, Special Assistant to the United States Attorney for said district, and files the following objection to the Debtor's Amended Chapter 11 Plan/Modified Second Amended Chapter 11 Plan Proposed By Dr. Kiran C. Patel And Pittsburgh Grand LLC Dated April 6, 2011:

1. The Internal Revenue Service has filed a proof of claim against the debtor in the amount of \$3,496.28, which includes a priority claim of \$1,483.88, and a general unsecured claim of \$2,012.40.

2. The Debtor's Amended Chapter 11 Plan/Modified Second Amended Chapter 11 Plan Proposed By Dr. Kiran C. Patel And Pittsburgh Grand LLC Dated April 6, 2011 is objectionable because:

a. The Debtor has not filed prepetition employment tax returns (Forms 941) for the periods beginning with the first quarter of 2008 through, and including, the second quarter of 2009, and the annual federal unemployment tax returns (Forms 940) for the tax years 2008 and 2009. While it has been established that the Debtor engaged employee management companies in the time periods subsequent to the periods at issue in 2008 and 2009, the Debtor has not provided information about an employee management company for the periods at issue (i.e., for the periods beginning with the first quarter of 2008 through, and including, the second quarter of 2009), nor has the Debtor itself filed employment tax returns for those periods. The lack of employment tax returns prevents the Internal Revenue Service from determining the correct amount of its priority claim.

b. The Debtor has not filed partnership income tax returns (Forms 1065) for the tax years 2007, 2008 and 2009.

c. Pursuant to Rule 2015-2A of the Local Rules of the United States Bankruptcy Court for the Western District of

Pennsylvania, all delinquent federal tax returns shall be filed within sixty (60) days of the date of the initial filing of a bankruptcy petition.

WHEREFORE, it is prayed that the Debtor's Amended Chapter 11 Plan/Modified Second Amended Chapter 11 Plan Proposed By Dr. Kiran C. Patel And Pittsburgh Grand LLC Dated April 6, 2011 not be confirmed.

DAVID J. HICKTON
United States Attorney

BY: /s/Lisa DiCerbo
LISA DiCERBO
Special Assistant to
the U.S. Attorney
Moorhead Federal Building
Room 806
1000 Liberty Avenue
Pittsburgh, PA 15222
Pa. Bar. No. 73825
Phone (412)395-6586
Email lisa.dicerbo@irs counsel.treas.gov

Dated: May 5, 2011

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing United States' Objection to Debtor's Amended Chapter 11 Plan/Modified Second Amended Chapter 11 Plan Proposed By Dr. Kiran Patel And Pittsburgh Grand LLC Dated April 6, 2011 was served on the following, by electronic notification or U.S. mail, as applicable, on May 5, 2011:

David K. Rudov
Rudov & Stein
First and Market Bldg.
100 First Ave., Suite 500
Pittsburgh, PA 15222

James D. Gassenheimer
Berger Singerman
200 S. Biscayne Blvd. Suite 1000
Miami, FL 33130

John M. Steiner
Leech Tishman Fuscald & Lampl
525 William Penn Place, 30th
Floor
Pittsburgh, PA 15219

Robert P. Simons
Reed Smith LLP
Reed Smith Centre
225 Fifth Ave.
Pittsburgh, PA 15222

Joseph M. Fornari, Jr.
Office of the United States
Trustee
Liberty Center, Suite 970
1001 Liberty Avenue
Pittsburgh, PA 15222

Scott M. Hare
Frick Building, Suite 1806
437 Grant Street
Pittsburgh, PA 15219

David W. Lampl
Leech Tishman Fuscald & Lampl
525 William Penn Place, 30th Fl.
Pittsburgh, PA 15219

Christopher A. Boyer
Leech Tishman Fuscald & Lampl
525 William Penn Place, 30th
Floor
Pittsburgh, PA 15219

James R. Walsh
Spence, Custer, Saylor, Wolfe &
Rose
P.O. Box 280
Johnstown, PA 15907

Norma Hildenbrand
Office of the United States
Trustee
Liberty Center, Suite 970
1001 Liberty Avenue
Pittsburgh, PA 15222

T. Lawrence Palmer
Office Attorney General of PA
PA Dept. of Revenue
564 Forbes Ave.
Pittsburgh, PA 15219

S. James Wallace
Griffin, McCague & Wallace, PC
38th Floor, Gulf Tower
707 Grant Street
Pittsburgh, PA 15219

David Raves
Maiello Bruno & Maiello LLP
One Churchill Park
3301 McCrady Road
Pittsburgh, PA 15235

Jeffrey R. Hunt
Goehring, Rutter & Boehm
437 Grant Street, 14th Floor
Pittsburgh, PA 15219

Jillian L. Nolan
Bernstein Law Firm
2200 Gulf Tower
707 Grant Street
Pittsburgh, PA 15219

Jeffrey James Leech
Tucker Arensberg PC
1500 One PPG Place
Pittsburgh, PA 15222

Joseph F. Rodkey, Jr.
Fowkes Rodkey
732 Allegheny River Blvd.
Oakmont, PA 15139

Neil J. Gegorio
Tucker Arensberg PC
1500 One PPG Place
Pittsburgh, PA 15222

Commonwealth of PA
Dept. of Labor & Industry
914 Penn Ave., 6th Floor
Pittsburgh, PA 15222

Michael C. D'Aries
Helfand & Helfand
350 Fifth Ave., Suite 2826
New York, NY 10118

Tony J. Thompson
Meyer, Unkovic & Scott LLP
Henry W. Oliver Bldg.
535 Smithfield St., Suite 1300
Pittsburgh, PA 15222

Paul J. Cordaro
Campbell & Levine LLC
1700 Grant Bldg.
Pittsburgh, PA 15219

Kirk B. Buckley
Bernstein Law Firm
2200 Gulf Tower
707 Grant Street
Pittsburgh, PA 15219

Amy K. Parker
Fox Rothchild
625 Liberty Ave., 29th Floor
Pittsburgh, PA 15222

David W. Ross
Babst, Calland, Clements &
Zomnir, PC
Two Gateway Center, 8th Floor
Pittsburgh, PA 15222

Moira Cain-Mannix
Marcus & Shapira LLP
35th Floor, One Oxford Centre
301 Grant Street
Pittsburgh, PA 15219

Claudia Davidson
500 Law & Finance Bldg.
Pittsburgh, PA 15219

Darlene M. Nowak
35th Floor, One Oxford Centre
Pittsburgh, PA 15209

James McNally
Metz Lewis
11 Stanwix Street, 18th Floor
Pittsburgh, PA 15222

John R. O'Keefe, Jr.
Metz Lewis LLC
11 Stanwix Street, 18th Floor
Pittsburgh, PA 15222

Jeremy E. Meyer
Cleary & Josem LLP
One Liberty Place, 51st Floor
1650 Market Street
Philadelphia, PA 19103

Alan E. Cech
Morella & Associates
706 Rochester Rd.
Pittsburgh, PA 15237

Daniel M. Eliades
Forman, Holt, Eliades & Revin
80 Route 4 East, Suite 290
Paramus, NJ 07652

Dawn M. Costa
Jennings Sigmond, PC
510 Walnut St., 16th Floor
Penn Mutual Towers
Philadelphia, PA 19106

Caroline George
Crescent Hotels and Resorts
10304 Eaton Place, Suite 460
Fairfax, VA 22030

Robert O. Lampl
960 Penn Ave., Suite 1200
Pittsburgh, PA 15222

Suzanne A. Szymoniak
1009 Merchant Street
Ambridge, PA 15003

Kenneth C. Thiess
Metz Lewis LLC
11 Stanwix Street, 18th Floor
Pittsburgh, PA 15222

Debra S. Rosen
Archer & Greiner PC
One Centennial Square
Haddonfield, NJ 08033

Keith T. Grumer
Grumer Macaluso PA
One East Broward Blvd.
Suite 1501
Fort Lauderdale, FL 33301

D. Elaine Conway
Jackson Walker LLP
1401 McKinney St., Suite 1900
Houston, TX 77010

Joseph M. Cerra
Forman, Holt, Eliades & Revin
80 Route 4 East, Suite 290
Paramus, NJ 07652

George Martin Cheever
K&L Gates LLP
K&L Gates Center
210 Sixth Ave.
Pittsburgh, PA 15222

George R. Gotaskie, Jr.
Fox Rothchild
625 Liberty Ave., 29th Floor
Pittsburgh, PA 15222

Samuel R. Grego
Dickie, McCamey & Chilcote
Suite 400, 2 PPG Place
Pittsburgh, PA 15222

James Helton Joseph
Spilman Thomas & Battle PLLC
One Oxford Centre, Suite 3440
301 Grant Street
Pittsburgh, PA 15219

Jeanne S. Lofgren
Reed Smith LLP
Reed Smith Centre
225 Fifth Ave.
Pittsburgh, PA 15222

Mary-Jo Rebelo
Houston Harbaugh PC
Three Gateway Centre
401 Liberty Ave., 22nd Floor
Pittsburgh, PA 15222

Brian G. Rich
Berger Singerman
125 South Gadsen St., Suite 300
Tallahassee, FL 32301

Gregory L. Taddonio
Reed Smith LLP
Reed Smith Centre
225 Fifth Ave.
Pittsburgh, PA 15222

Michael J. Healey
Healey & Hornack, PC
The Pennsylvanian, Suite C-2
1100 Liberty Ave.
Pittsburgh, PA 15222

John P. Vetica, Jr.
600 Commerce Drive, Suite 601
Moon Township, PA 15108

Erica L. Koehl
Babst, Calland, Clements &
Zomnir
Two Gateway Center
Pittsburgh, PA 15222

Elene Mountis Moran
Thorp Reed & Armstrong LLP
One Oxford Centre
301 Grant Street, 14th Floor
Pittsburgh, PA 15222

Thomas E. Reilly
Thomas E. Reilly, PC
Waterfront Corporate Park
Building Two, Suite 403
2200 Georgetowne Drive
Sewickley, PA 15143

Scott E. Schuster
McGuire Woods LLP
625 Liberty Ave., 23rd Floor
Pittsburgh, PA 15222

Amy M. Tonti
Reed Smith LLP
Reed Smith Centre
225 Fifth Ave.
Pittsburgh, PA 15222

David A. Wolf
Goldberg Kamin & Garvin
1806 Frick Bldg.
437 Grant Street
Pittsburgh, PA 15219

/s/Lisa DiCerbo
Attorney

Dated: May 5, 2011